STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH 100 NORTH SENATE AVENUE N1058(B) INDIANAPOLIS, IN 46204 PHONE (317) 232-3777 FAX (317) 974-1629

TO: Switzerland County Auditor

FROM: Department of Local Government Finance

RE: 2017 Certified Budget Order

DATE: Saturday, February 11, 2017

Enclosed is the certified 2017 Budget Order for your county. Please make one copy of all rates, levies and budget for retention in the County Auditor's office. We ask that you forward the original certification to each taxing unit in the county.

The following events occurred that led to the issuance of this order:

- County Assessor delivered the ratio study to the DLGF on Friday, March 04, 2016
- Ratio study was approved by the DLGF on Tuesday, March 08, 2016
- County Auditor certified net assessed values to the DLGF on Wednesday, August 10, 2016
- DLGF certified the Budget Order on Saturday, February 11, 2017

Your county is the 53rd of 92 counties to receive a 2017 Budget Order.

Pursuant to IC 6-1.1-22-4, immediately upon the receipt of the tax duplicate, the county auditor shall give notice of the rate of tax per one hundred dollars (\$100) of assessed valuation to be collected in the county for each purpose and the total of the rates in each taxing district. This notice shall be published three (3) times with each publication one (1) week apart. The notice shall be printed in two (2) newspapers which represent different political parties and which are published in the county. However, if two (2) newspapers which represent different political parties are not published in the county, the notice shall be printed in one (1) newspaper.

ORDER

IN THE MATTER OF THE BUDGET AND TAX RATES FOR 2016 PAYABLE 2017 FOR SWITZERLAND COUNTY

THIS DEPARTMENT NOW ORDERS the attached budgets and rates for the various taxing units in the above-mentioned county shall be the budgets and rates for the year 2017. The County Auditor is directed to prepare the tax duplicate in accordance with this Order. Each of the several legislative bodies and the administrative officers of each of the municipal corporations are directed to allocate the funds to be derived in such a manner that the expenditures for the ensuing year shall not exceed the amount to be derived from the attached rates and no expenditures shall exceed the maximum included in the separate and several budget classifications. Nor may alterations be made in any budget or any separate budget classifications, other than specified in this Order, except as provided for in IC 6-1.1-18-5.

The County Auditor is directed to incorporate this Order in the minutes of the Tax Adjustment Board, if applicable, and make it a part of the permanent record to be used in the preparation of the tax duplicate. The Auditor shall furnish to the administrative head of each taxing unit a certificate of information concerning the final rate and budget as it may have been adopted by the Tax Adjustment Board, if applicable, or by the order of the Department of Local Government Finance.

Dated this 11th day of February, 2017

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Courtney L. Schaafsma, Commissioner

2017 TAX RATES (Per Taxing District)

Year: 2017

County	: 78 Switzerland	2017	FOR COMPARISON ONLY 2016
Taxing	<u>District</u>	<u>District Rate</u>	District Rate
001	COTTON TOWNSHIP	1.2883	1.2311
002	CRAIG TOWNSHIP	1.3037	1.2453
003	JEFFERSON TOWNSHIP	1.3019	1.2438
004	VEVAY TOWN	2.1439	2.0223
005	PLEASANT TOWNSHIP	1.2924	1.2351
006	POSEY TOWNSHIP	1.2852	1.2287
007	PATRIOT TOWN	1.5283	1.4488
008	YORK TOWNSHIP	1.2736	1.2173

NOTE: If applicable, conservancy district special assessment rates are not included in the above taxing district rates.

2017 BUDGET APPROPRIATIONS

Year: 2017

County 78 Switzerland

Unit: 7775 SWITZERLAND COUNTY SCHOOL CORPORATION

					Certified
	<u>Fund</u>		Budget Class		Appropriation
0180	DEBT SERVICE	51000	Principal of Debt		\$195,000
		52000	Interest on Debt		\$26,257
		54200	Common School Fund - Principal		\$320,174
		54250	Common School Fund - Interest		\$122,430
				Fund Total:	\$663,861
1214	SCHOOL CPF	22300	Instruction - Related Technology		\$619,089
		25800	Administrative Technology Services		\$51,515
		26200	Maintenance of Buildings (Utilities)		\$241,899
		26700	Insurance		\$87,500
		41000	Land Acquisition and Development		\$77,900
		43000	Professional Services		\$23,000
		45100	Building Acquisition, Const. and Imp.		\$708,337
		45400	Sports Facilities		\$6,500
		47000	Purchase of Mobile or Fixed Equipment		\$203,688

Fund Total: \$2,019,428

Unit Total: \$2,683,289

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2017 BUDGET ORDER

Year: 2017

County 78 Switzerland

Unit: 0000 SWITZERLAND COUNTY

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL				
		\$4,403,976	\$451,709,582	\$1,741,340	\$0.3855
Budge	t approved for displayed	amount.			
	educed due to increased	assessed valuation.			
0124	REASSESSMENT				
		\$136,949	\$451,709,582	\$66,401	\$0.0147
Budge	t approved for displayed	amount.			
Rate re 0702	educed due to increased HIGHWAY	assessed valuation.			
		\$1,271,525	\$451,709,582	\$0	\$0.0000
Budge 0706	t approved for displayed LOCAL ROAD & ST				
		\$94,490	\$451,709,582	\$0	\$0.0000
Budge 0790	t approved for displayed CUMULATIVE BRII				
		\$115,000	\$451,709,582	\$212,755	\$0.0471
_	t approved for displayed	amount.			
0801	HEALTH				
		\$256,681	\$451,709,582	\$174,812	\$0.0387
_	t approved for displayed				
0823	MENTAL HEALTH	assessed valuation.			
		\$43,247	\$451,709,582	\$42,009	\$0.0093
D 1	1 0 1 1 1				

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

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2017 BUDGET ORDER

Year: 2017

County 78 Switzerland

Unit: 0000 SWITZERLAND COUNTY

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate
2004	COUNTY 4-H BUIL	LDING			
		\$4,459	\$451,709,582	\$5,421	\$0.0012
Budge	approved for displaye	ed amount.			
Rate re	educed due to increased	d assessed valuation.			
2391	CUMULATIVE CA	PITAL DEVELOPMENT			
		\$80,000	\$451,709,582	\$70,918	\$0.0157
Budge	approved for displaye	ed amount.			
Rate A	pproved.				
			Unit Total:	\$2,313,656	\$0.5122

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

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2017 BUDGET ORDER

Year: 2017

County 78 Switzerland

Unit: 0001 COTTON TOWNSHIP

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate	
0101	GENERAL					
		\$20,485	\$58,305,767	\$6,589	\$0.0113	
Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Rate reduced to remain within statutory levy limitation. 10840 TOWNSHIP ASSISTANCE						
		\$10,234	\$58,305,767	\$4,956	\$0.0085	
•		because projected revenues are thin statutory levy limitation.	insufficient to fund the a	dopted budget.		
		\$20,000	\$58,305,767	\$15,917	\$0.0273	

Unit Total: \$27,462 \$0.0471

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

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2017 BUDGET ORDER

Year: 2017

County 78 Switzerland

Unit: 0002 CRAIG TOWNSHIP

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate		
0101	GENERAL						
		\$25,647	\$39,513,095	\$19,243	\$0.0487		
Budget	approved for displayed	amount.					
Rate re	duced to remain within	statutory levy limitation.					
0840	TOWNSHIP ASSIST.	ANCE					
		\$6,000	\$39,513,095	\$988	\$0.0025		
Budget	approved for displayed	amount.					
Rate re	duced due to increased	assessed valuation.					
1111	FIRE						
		\$5,929	\$39,513,095	\$4,465	\$0.0113		
Budget	Budget has been decreased because projected revenues are insufficient to fund the adopted budget.						

tate reduced to remain within statutory levy inintation.

Rate reduced to remain within statutory levy limitation.

Unit Total: \$24,696 \$0.0625

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

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2017 BUDGET ORDER

Year: 2017

County 78 Switzerland

Unit: 0003 JEFFERSON TOWNSHIP

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL				
		\$41,591	\$88,969,582	\$34,520	\$0.0388
Budget	approved for display	ved amount.			
Rate re	duced to remain with	nin statutory levy limitation.			
0840	TOWNSHIP ASSIS	STANCE			
		\$33,000	\$88,969,582	\$13,968	\$0.0157
Budget	approved for display	ved amount.			
Rate re	duced due to increase	ed assessed valuation.			
1111	FIRE				
		\$20,000	\$47,744,276	\$2,960	\$0.0062
Budget	approved for display	ved amount.			
Rate re	educed to remain with	nin statutory levy limitation.			
			Unit Total:	\$51,448	\$0.0607

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

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2017 BUDGET ORDER

Year: 2017

County 78 Switzerland

Unit: 0004 PLEASANT TOWNSHIP

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL				
		\$24,787	\$50,681,266	\$12,113	\$0.0239
Budget	approved for displa	ayed amount.			
Rate re	duced to remain wi	thin statutory levy limitation.			
0840	TOWNSHIP ASS	SISTANCE			
		\$6,000	\$50,681,266	\$963	\$0.0019
Budget	approved for displa	ayed amount.			
Rate re	duced due to increa	ased assessed valuation.			
1111	FIRE				
		\$11,800	\$50,681,266	\$12,873	\$0.0254
Budget	approved for displa	ayed amount.			
Rate re	educed to remain wi	thin statutory levy limitation.			
			Unit Total:	\$25,949	\$0.0512

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

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2017 BUDGET ORDER

Year: 2017

County 78 Switzerland

Unit: 0005 POSEY TOWNSHIP

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL				
		\$23,730	\$59,206,694	\$14,683	\$0.0248
Budget	t approved for dis	played amount.			
Rate re	educed to remain	within statutory levy limitation.			
0840	TOWNSHIP A	SSISTANCE			
		\$5,000	\$59,206,694	\$947	\$0.0016
Budget	t approved for dis	played amount.			
Rate re	educed due to incr	reased assessed valuation.			
1111	FIRE				
		\$7,200	\$55,949,897	\$9,847	\$0.0176
Budget	t approved for dis	played amount.			
Rate re	educed to remain	within statutory levy limitation.			
			Unit Total:	\$25,477	\$0.0440

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

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2017 BUDGET ORDER

Year: 2017

County 78 Switzerland

Unit: 0006 YORK TOWNSHIP

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate		
0101	GENERAL						
		\$55,607	\$155,033,178	\$39,378	\$0.0254		
Budget	approved for displayed an	nount.					
Rate re	educed to remain within sta TOWNSHIP ASSISTAN	•					
		\$17,973	\$155,033,178	\$4,496	\$0.0029		
•	Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Rate reduced due to increased assessed valuation. 1111 FIRE						
		\$7,364	\$155,033,178	\$6,356	\$0.0041		
•	t has been decreased becaused to remain within sta	se projected revenues are in tutory levy limitation.	sufficient to fund the adop	oted budget.			

Unit Total: \$50,230 \$0.0324

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

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2017 BUDGET ORDER

Year: 2017

County 78 Switzerland

Unit: 0888 PATRIOT CIVIL TOWN

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate		
0101	GENERAL						
		\$13,099	\$3,256,797	\$8,490	\$0.2607		
_	Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Unit received an adjustment due to IC 6-1.1-17-16(l). Penalty applied. 0706 LOCAL ROAD & STREET						
		\$3,882	\$3,256,797	\$0	\$0.0000		
Budget 0708	Budget has been decreased because projected revenues are insufficient to fund the adopted budget. O708 MOTOR VEHICLE HIGHWAY						
		\$5,500	\$3,256,797	\$0	\$0.0000		
Budget	approved for displayed ar	nount.					
			Unit Total:	\$8,490	\$0.2607		

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

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2017 BUDGET ORDER

Year: 2017

County 78 Switzerland

Unit: 0889 VEVAY CIVIL TOWN

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL				
		\$557,889	\$41,225,306	\$335,492	\$0.8138
Budget	approved for displayed	amount.			
Rate re		statutory levy limitation.			
0706	LOCAL ROAD & ST	REET			
		\$5,000	\$41,225,306	\$0	\$0.0000
Budget	approved for displayed	amount.			
0708	MOTOR VEHICLE H	IGHWAY			
		\$53,408	\$41,225,306	\$1,896	\$0.0046
Budget	approved for displayed	amount.			
Rate re	duced due to increased a	assessed valuation.			
2120	CEMETERY				
		\$49,800	\$41,225,306	\$12,285	\$0.0298
Budget	approved for displayed	amount.			
		statutory levy limitation.			
2379	CUMULATIVE CAPI	TAL IMP (CIG TAX)			
		\$5,000	\$41,225,306	\$0	\$0.0000
Budget	approved for displayed	amount.			
			Unit Total:	\$349,673	\$0.8482

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

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2017 BUDGET ORDER

Year: 2017

County 78 Switzerland

Unit: 7775 SWITZERLAND COUNTY SCHOOL CORPORATION

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate			
0101	GENERAL							
		\$10,800,000	\$451,709,582	\$0	\$0.0000			
Budget approved for displayed amount.								
0180	DEBT SERVICE							
		\$663,861	\$451,709,582	\$0	\$0.0000			
Budget	Budget approved for displayed amount.							
Rate reduced per unit request.								
1214	CAPITAL PROJECTS							
		\$2,019,428	\$451,709,582	\$1,586,856	\$0.3513			
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.								
Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.								
6301	TRANSPORTATION							
		\$1,629,919	\$451,709,582	\$1,237,684	\$0.2740			
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.								
	pproved. BUS REPLACEMENT							
6302	DUS REPLACEMENT		¢451 700 502	¢212.207	¢0.0472			
		\$672,500	\$451,709,582	\$213,207	\$0.0472			
Budget approved for displayed amount.								
Rate reduced to remain within statutory levy limitation.								
			Unit Total:	\$3,037,747	\$0.6725			

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

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2017 BUDGET ORDER

Year: 2017

County 78 Switzerland

Unit: 0218 SWITZERLAND COUNTY PUBLIC LIBRARY

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY				
		\$5,000	\$451,709,582	\$0	\$0.0000
0101	GENERAL				
		\$308,618	\$451,709,582	\$193,783	\$0.0429
2011	LIBRARY IMPROVEMENT RESERVE				
		\$6,000	\$451,709,582	\$0	\$0.0000
			Unit Total:	\$193,783	\$0.0429

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

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2017 BUDGET ORDER

Year: 2017

County 78 Switzerland

Unit: 1006 SOUTHEASTERN INDIANA SOLID WASTE MGMT

			Unit Total:	\$61,433	\$0.0136
		\$0	\$451,709,582	\$61,433	\$0.0136
8210	SPECIAL SOLID WASTE MANAGEMENT				
	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

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